GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to Go.Ms.No.494, Revenue(CT-II)Department, dated 03-11-2017- Goods and Services Tax (Rate) on food preparations put up in unit containers and intended for free distribution to economically weaker Sections of the Society under a program duly approved by the Central Government or any State Government – Notification – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.22 Dated: 20/01/2022

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.494, Revenue (CT-II) Department, Dated 03.11.2017.
3. Notification No.11/2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India, Dated: 30-09-2021.
4. From the Chief Commissioner of State Tax, A.P**.,** Lr.No.REV03-12039/86/2021-CCT**,** dated: 25-10-2021.

******

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:21-10-2021.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the Orders issued in Go.Ms.No.494, Revenue(CT-II)Department, dated 03.11.2017 namely:-

AMENDMENT

In the said notification, in the Table, against S. No. 1, -

(i) in column (3), for the entry, the entry "(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government." shall be substituted;

(ii) in column (4), in the entry, for the words "food preparations" at both the places, where they occur, the word "goods" shall be substituted;

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department,2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER